
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 2. (See end of Document for details)

SCHEDULE 16
PUBLIC BODIES RELIEF

The relief

- 2 The Scottish Ministers may, by order, provide that a land transaction that is not entered into as mentioned in paragraph 1 is exempt from charge if—
- (a) the transaction is effected by or under an enactment specified in the order, and
 - (b) either the buyer or the seller is a public body.

Commencement Information

- II** Sch. 16 para. 2 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

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